

DISSOLUTION QUESTIONNAIRE INFORMATION

The Attorney General must approve the dissolution of all charitable purpose corporations pursuant to the Dissolution of Charitable Purpose Corporations Act, 1965 PA 169, MCL 450.251 et seq. and the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq.

All Michigan nonprofit corporations should obtain our approval, or our letter stating that our approval is not necessary, before filing the Certificate of Dissolution with the Corporations Division of the Department of Consumer and Industry Services. Once our letter is provided, it should be submitted to the Corporations Division with the Certificate of Dissolution.

Charitable Purpose Corporations

To obtain our approval to dissolve, you must submit the following unless previously filed with the Charitable Trust Section:

- The completed and signed Dissolution Questionnaire
- A complete copy of the articles of incorporation. The articles must show evidence of being filed with the State of Michigan.
- A copy of the IRS determination letter, if tax exempt.
- IRS returns and audited financial statements for the last 3 years, if prepared. If not prepared, provide financial reports in another format, such as treasurer's reports.
- An inventory of any assets currently held. (Note if the organization currently holds assets, our approval will not be given at this time. However, you may still submit the Dissolution Questionnaire so that we may begin our review. We will send a letter asking for additional information including a final financial report and receipts for distributions of assets.)
- Receipts, or copies of cancelled checks, for the distributions of any assets to another charity.
- A statement of the treasurer regarding the organization's debts and obligations.

Non-Charitable Purpose and Religious Corporations

To obtain our letter stating that our approval for the dissolution is not necessary, provide a complete copy of the articles of incorporation with your request for our letter. The articles must show evidence of being filed with the State of Michigan. It is not necessary to complete the Dissolution Questionnaire.

Mergers, Consolidations, and Conversions

Mergers, consolidations, and conversions are processed by the Charitable Trust Section as a dissolution of the entities which will cease to exist. However, the Dissolution Questionnaire is not necessary. See the Dissolutions, Mergers, Conversions and Withdrawals link under Procedures and Requirements for Charitable Organizations at the Attorney General web site: www.michigan.gov/ag

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL

DISSOLUTION QUESTIONNAIRE

FULL OFFICIAL NAME OF CORPORATION	ATTY GEN FILE # IF PREVIOUSLY ASSIGNED
ADDRESS WHERE WE CAN CORRESPOND WITH YOU	TELEPHONE NUMBER

1. On what date was this organization incorporated? _____
Provide a copy of the articles of incorporation.
2. What was the purpose of this organization?

3. Does the organization have a tax exemption under IRS 501(c)(3)? YES ☐ NO ☐
Attach copy of IRS determination letter.
4. Has this organization filed a tax return with the Internal Revenue Service? YES ☐ NO ☐
 - If yes, attach copies of the last three forms, unless already on file with this office.
 - If no, provide financial reports, such as treasurer's reports.
5. Has there been a C.P.A. audit for this organization within the last three years? YES ☐ NO ☐
 - If yes, attach copies of these reports in addition to the reports requested in No. 4.
6. Is this organization currently doing active business? YES ☐ NO ☐
 - If no, state date of last activity: _____
7. Does this organization now have any assets--cash, real or personal property? YES ☐ NO ☐
 - If yes, attach an inventory of the assets at fair market value.
 - If no, attach a statement showing disposition of the assets, including date of transfer and name, address, and IRS status of the recipient(s) of donated or distributed assets..Attach copies of all receipts or both sides of cancelled checks.
8. If there are remaining assets, what plan is being made for the disposition of these assets?
(Include name, address and Internal Revenue Service tax status of those organizations that will be receiving distributions of assets.)

9. Are the recipient(s) referred to above aware of the purpose for which these assets are to be used? Explain: YES ☐ NO ☐

10. Does this organization currently have any debts or obligations? YES ☐ NO ☐

- If yes, attach a statement showing the amount, to whom and for what purpose the debt is owed, and what plans have been made to meet the debt obligation.
- If no, attach a certificate of the treasurer indicating that all debts and obligations have been paid.

11. Who will retain the books and records of this organization? (Include name and address.)

Under penalties of perjury, I certify that I am authorized to sign this document for the organization and that, to the best of my knowledge and belief, the information provided is true, correct, and complete.

Signature

Street Address

Title

City, State, Zip Code

Date

Area Code Telephone Number

Return to:

Department of Attorney General
Charitable Trust Section
PO Box 30214
Lansing, MI 48909
Telephone: (517) 373-1152

www.michigan.gov/ag

NOTICE: Approval cannot be given until:

- A fully completed Dissolution Questionnaire has been submitted;
- All required documentation has been provided; and
- All assets are disbursed and receipts have been submitted.

If dissolution through court proceedings is intended, the Attorney General is a necessary party and must be given due notice.